IN THE CLAIMS:

- 1-42. (Canceled)
- 43. (Currently Amended) A gypsum board comprising:

a gypsum core having a main portion and a second portion, the second portion being more dense than the main portion;

a fiber mat comprising a first side and second side opposite the first side, the second side is bonded to the second portion of the gypsum core such that a tensile strength of the bond is at least 16 pounds per square inch; and

a coating penetrating the fiber mat from the first side into the fiber mat to a depth of about 30 percent to about 50 percent of the thickness of the fiber mat, the coating comprises a mineral pigment and an organic binder, wherein the organic binder comprises at least about 1 percent and no more than 17 percent by weight and the mineral pigment has a particle size such that at least about 95 percent by weight of the mineral pigment particles pass through a 100 mesh wire screen, with at least about 75 percent of the particles by number being greater than 5 microns.

- 44. (Previously Presented) The gypsum board of claim 43, wherein the second portion is about 18 to 20% more dense than the first portion.
- 45. (Previously Presented) The gypsum board of claim 43, wherein the mineral pigment has a number average particle size of about 40 microns.
 - 46. (Currently Amended) A gypsum board comprising:

a gypsum core having a main portion and a second portion, the second portion being more dense than the main portion;

a first fiber mat comprising a first side and second side opposite the first side, the second side is bonded to the second portion of the gypsum core such that a tensile strength of the bond is at least 16 pounds per square inch;

a first coating penetrating the first fiber mat from the first side into the fiber mat to a depth of about 30 percent to about 50 percent of the thickness of the fiber mat,

a second fiber mat comprising a first side and second side opposite the first side, the second side is bonded to the main portion of the gypsum core;

a second coating penetrating the second fiber mat from the first side into the fiber mat to a depth of about 30 percent to about 50 percent of the thickness of the fiber mat;

wherein both the first fiber mat and the second fiber mat each comprise glass fibers nominally about 10 to 16 microns in diameter and about one-quarter (1/4) to about one (1) inch in length, the first fiber mat in the absence of coating has a basis weight of 1 to 3 pounds per 100 square feet; and

wherein both the first coating and the second coating each comprise a mineral pigment and an organic binder, wherein the organic binder comprises at least about 1 percent and no more than 17 percent by weight and the mineral pigment has a particle size such that at least about-95 percent by weight of the mineral pigment particles pass through a 100 mesh wire screen, with at least about-75 percent of the particles by number being greater than 5 microns.

- 47. (Previously Presented) The gypsum board of claim 46, wherein the second portion is about 18 to 20% more dense than the first portion.
- 48. (Previously Presented) The gypsum board of claim 46, wherein the mineral pigment has a number average particle size of about 40 microns.

49. (Currently Amended) A gypsum board comprising:

a gypsum core having a main portion and a second portion, the second portion being more dense than the main portion;

a fiber mat comprising a first side and second side opposite the first side, the second side is bonded to the second portion of the gypsum core such that a tensile strength of the bond is at least 16 pounds per square inch; and

a coating penetrating the fiber mat from the first side into the fiber mat to a depth of about 30 percent to about 50 percent of the thickness of the fiber mat, the coating comprises a mineral pigment and an organic binder, wherein the organic binder comprises at least about 1 percent and no more than 17 percent by weight and the mineral pigment has a particle size such that at least about 75 percent of the particles by number are greater than 5 microns.

50. (Previously presented) The gypsum board of claim 49, wherein the mineral pigment has a number average particle size of about 40 microns.

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